

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

DeKalb Co Ctl United Sch Dist (1835)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$75,382	\$81,391	\$124,035	n/a	65%	52%
	11100 Regular Programs; Elementary	\$4,254,765	\$5,318,369	\$5,414,397	\$7,927,158	86%	49%	46%	
	11200 Regular Programs; Middle/Junior High	\$1,864,238	\$2,370,354	\$2,407,672	\$2,757,088	48%	16%	15%	
	11300 Regular Programs; High School	\$2,301,431	\$2,768,517	\$2,795,603	\$3,225,603	40%	17%	15%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$884	n/a	n/a	n/a	
	11410 Vocational Education; Agriculture A	\$57,295	\$78,007	\$76,414	\$45,266	-21%	-42%	-41%	
	11440 Vocational Education; Health Occupations	\$15,483	\$14,666	\$17,355	\$18,407	19%	26%	6%	
	11460 Vocational Education; Occupational Home Economics	\$38,516	\$61,520	\$72,774	\$46,962	22%	-24%	-35%	
	11480 Vocational Education; Industrial Education A	\$149,069	\$141,804	\$149,423	\$175,280	18%	24%	17%	
	11630 Regular Programs; Alternative Education Programs; High School	\$26,941	\$145,093	\$150,465	\$191,361	> 500%	32%	27%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$292,036	\$569,527	\$570,286	\$732,262	151%	29%	28%	
	12320 Physical Impairment; Multiple Disabilities	\$110,887	\$227,765	\$230,155	\$279,961	152%	23%	22%	
	12350 Physical Impairment; Homebound	\$4,778	\$59,378	\$48,214	\$53,003	> 500%	-11%	10%	
	12510 Culturally Different; Communication Disorders	\$0	\$520	\$630	\$465	n/a	-11%	-26%	
	12520 Culturally Different; Compensatory	\$88	\$0	\$0	\$0	-100%	n/a	n/a	
	12610 Learning Disability	\$278,170	\$369,301	\$446,908	\$432,136	55%	17%	-3%	
	12710 Equal Opportunity At Risk	\$78,160	\$0	\$0	\$0	-100%	n/a	n/a	
	12810 Special Education Preschool	\$24,530	\$133,004	\$161,076	\$170,225	> 500%	28%	6%	
	12900 Other Special Programs	\$18,484	\$27,018	\$5,302	\$34,614	87%	28%	> 500%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$2,169	\$0	\$0	\$0	-100%	n/a	n/a	
	14100 Summer School Programs; Elementary	\$0	\$14,155	\$26,671	\$9,997	n/a	-29%	-63%	
	14200 Summer School Programs; Middle/Junior High School	\$1,260	\$12,040	\$20,137	\$5,475	335%	-55%	-73%	
	14300 Summer School Programs; High School	\$70,602	\$90,984	\$57,729	\$59,845	-15%	-34%	4%	
	16100 Remediation Testing	\$41,783	\$93,577	\$105,227	\$97,595	134%	4%	-7%	
	16200 Preventive Remediation	\$73,487	\$108,832	\$90,338	\$86,934	18%	-20%	-4%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$35,787	\$45,729	\$24,562	\$41,229	15%	-10%	68%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$71,376	\$189,239	\$173,536	\$238,639	234%	26%	38%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$22,838	\$8,479	\$5,522	\$16,549	-28%	95%	200%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$27,844	\$17,244	n/a	n/a	-38%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$95,592	\$121,395	\$147,747	\$276,978	190%	128%	87%	
	22210 Library/Media Services; Service Area Direction	\$0	\$120,678	\$38,369	\$0	n/a	-100%	-100%	
	22220 Library/Media Services; School Library	\$277,549	\$317,780	\$417,014	\$399,073	44%	26%	-4%	
	22230 Library/Media Services; Audiovisual	\$55,361	\$5,186	\$5,725	\$8,067	-85%	56%	41%	
	22240 Library/Media Services; Educational Television	\$1,127	\$320	\$0	\$0	-100%	-100%	n/a	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$5,825	\$40,773	\$25,835	\$97,864	> 500%	140%	279%	
	22290 Library/Media Services; Other Educational Media Services	\$3,373	\$0	\$0	\$0	-100%	n/a	n/a	
	24100 Office of The Principal	\$979,958	\$1,308,879	\$1,361,626	\$1,546,862	58%	18%	14%	
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$209,130	\$307,591	\$153,158	\$131,819	-37%	-57%	-14%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$20	\$0	\$0	\$0	-100%	n/a	n/a	
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$158,856	\$133,638	\$0	n/a	-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$391,096	\$784,710	\$857,052	\$446,722	14%	-43%	-48%	
Student Academic Achievement Total		\$11,853,204	\$16,089,426	\$16,299,793	\$19,695,599	66%	22%	21%	
Student Instructional Support									
	21110 Attendance and Social Work Services; Service Area Direction	\$37,980	\$60,982	\$62,501	\$32,019	-16%	-47%	-49%	
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$32,316	n/a	n/a	n/a	
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$4,709	\$0	\$36,000	n/a	> 500%	n/a	
	21220 Guidance Services; Counseling Services	\$425,134	\$582,529	\$630,568	\$649,069	53%	11%	3%	
	21340 Health Services; Nurse Services	\$20,733	\$117,783	\$147,842	\$158,119	> 500%	34%	7%	
	21430 Psychological Counseling	\$50,067	\$72,970	\$74,548	\$76,734	53%	5%	3%	
	21810 Special Education Administration; Service Area Direction	\$0	\$57,235	\$71,749	\$76,205	n/a	33%	6%	
	22110 Improvement of Instruction; Service Area Direction	\$2,000	\$0	\$0	\$119,615	> 500%	n/a	n/a	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$66,451	\$94,412	\$97,300	\$394,537	494%	318%	305%	
	22130 Improvement of Instruction; Instructional Staff Training	\$21,552	\$152,826	\$517,405	\$393,131	> 500%	157%	-24%	
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$425,530	n/a	n/a	n/a	
	23120 Board of Education; Service Area Assistants	\$28,831	\$22,258	\$17,446	\$23,486	-19%	6%	35%	

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	23190 Board of Education; Other Governing Body Services	\$10,418	\$20,108	\$22,178	\$26,180	151%	30%	18%
	23210 Executive Administration; Office of The Superintendent	\$264,174	\$393,595	\$413,234	\$466,639	77%	19%	13%
	23220 Executive Administration; Community Relations	\$3,016	\$1,395	\$5,313	\$3,468	15%	149%	-35%
	23290 Executive Administration; Other Executive Administration Services	\$32,623	\$97,751	\$154,901	\$91,384	180%	-7%	-41%
	25750 Personnel Services; Health Services	\$4,147	\$5,573	\$201	\$4,269	3%	-23%	> 500%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$576,571	\$620,880	\$418,027	n/a	-27%	-33%
Student Instructional Support Total		\$967,125	\$2,260,694	\$2,836,067	\$3,426,729	254%	52%	21%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$15,063	\$22,897	\$40,886	\$51,992	245%	127%	27%
	23230 Executive Administration; Staff Relations and Negotiations	\$19,905	\$8,440	\$1,778	\$3,789	-81%	-55%	113%
	25110 Fiscal Services; Office of The Business Manager	\$65,316	\$87,547	\$89,887	\$92,662	42%	6%	3%
	25150 Fiscal Services; Payroll Services	\$0	\$850	\$944	\$1,045	n/a	23%	11%
	25160 Fiscal Services; Financial Accounting	\$905	\$638	\$638	\$450	-50%	-29%	-29%
	25180 Fiscal Services; Property Accounting	\$0	\$900	\$900	\$950	n/a	6%	6%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$66,825	\$0	\$0	n/a	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$373	n/a	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$132,691	n/a	n/a	n/a
	25910 Judgments	\$0	\$0	\$1,000	\$0	n/a	n/a	-100%
	25920 Ditch Assessments	\$1,411	\$1,122	\$0	\$92	-93%	-92%	n/a
	25940 Settlements	\$0	\$0	\$0	\$25,000	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$89,495	\$16,538	\$17,714	n/a	-80%	7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,952,461	\$2,384,563	\$2,276,372	\$2,425,325	24%	2%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$139,015	\$198,528	\$207,350	\$219,611	58%	11%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$223,612	\$118,813	\$80,658	\$75,917	-66%	-36%	-6%
	26499 2007 Account Code - Other	\$0	\$2,609	\$18,998	\$933	n/a	-64%	-95%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,012	\$50	\$26,024	n/a	> 500%	> 500%
	26700 Operation and Maintenance of Plant Services; Insurance	\$74,220	\$148,680	\$124,763	\$114,139	54%	-23%	-9%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$686	\$0	\$0	\$0	-100%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$104,052	\$89,879	\$151,867	\$158,774	53%	77%	5%
	27100 Student Transportation; Vehicle Operation	\$505,214	\$724,240	\$743,090	\$907,058	80%	25%	22%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$252,736	\$511,382	\$454,264	\$623,568	147%	22%	37%
	27400 Student Transportation; Purchase of School Buses	\$175,240	\$652,933	\$368,747	\$383,594	119%	-41%	4%
	27500 Student Transportation; Insurance on Buses	\$19,422	\$39,845	\$51,679	\$27,512	42%	-31%	-47%
	27700 Student Transportation; Contracted Transportation Services	\$93,490	\$0	\$10,978	\$30,989	-67%	n/a	182%
	27900 Student Transportation; Other Student Transportation Services	\$1,693	\$3,191	\$2,674	\$2,471	46%	-23%	-8%
	27910 Student Transportation; Bus Driver Training	\$1,642	\$5,233	\$5,056	\$3,185	94%	-39%	-37%
	31100 Food Services Operations; Service Area Direction	\$123,944	\$162,322	\$167,482	\$175,534	42%	8%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$239,121	\$351,787	\$369,861	\$481,587	101%	37%	30%
	31400 Food Services Operations; Food Purchases	\$378,653	\$557,362	\$587,799	\$641,003	69%	15%	9%
	31900 Other Food Services	\$48,378	\$120,735	\$107,254	\$104,895	117%	-13%	-2%
	33100 Community Service Operations; Direction of Community Services	\$1,401	\$16,069	\$14,273	\$5,430	288%	-66%	-62%
	33400 Athletic Coaches	\$57,845	\$75,152	\$87,370	\$81,296	41%	8%	-7%
	33500 Welfare Activities Services	\$0	\$0	\$0	\$2,162	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$89	\$86,697	\$57,773	\$88,832	> 500%	2%	54%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,769	\$81,813	\$35,075	\$97,821	173%	20%	179%
Overhead and Operational Total		\$4,531,283	\$6,612,556	\$6,076,005	\$7,004,416	55%	6%	15%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$277,889	\$116,640	\$114,093	\$61,050	-78%	-48%	-46%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$27,238	\$28,000	\$27,500	\$29,311	8%	5%	7%
	43000 Facilities Acquisition and Construction; Professional Services	\$7,267	\$0	\$0	\$0	-100%	n/a	n/a
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$132,300	\$351,863	\$1,400	n/a	-99%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$296,762	\$121,722	\$53,221	n/a	-82%	-56%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$274,663	\$268,683	\$235,277	n/a	-14%	-12%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$30,252	\$0	\$0	\$7,010	-77%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$289,029	\$259,144	\$365,443	n/a	26%	41%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$23,768	\$1,000	\$44,625	n/a	88%	> 500%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$257,740	\$128,870	\$1,376,260	n/a	434%	> 500%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,281,626	\$5,484,246	\$5,342,628	\$3,887,808	18%	-29%	-27%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$10,005	\$260,497	\$278,055	\$327,140	> 500%	26%	18%
Nonoperational Total		\$3,634,276	\$7,163,645	\$6,893,559	\$6,388,544	76%	-11%	-7%
prorated								
	26491 2007 Account Code - PERF	\$209,960	\$409,111	\$446,777	\$227,712	8%	-44%	-49%
	26492 2007 Account Code - Social Security	\$998,238	\$1,353,747	\$1,383,557	\$670,751	-33%	-50%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$33,093	\$43,279	\$72,998	\$34,026	3%	-21%	-53%
	26494 2007 Account Code - Group Insurance	\$2,466,422	\$5,788,821	\$6,499,953	\$4,691,753	90%	-19%	-28%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$14,419	\$9,729	\$700	n/a	-95%	-93%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,648,248	\$475,616	\$546,554	n/a	-67%	15%
prorated Total		\$3,707,713	\$9,257,626	\$8,888,629	\$6,171,496	66%	-33%	-31%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement	\$14,660,007	\$23,354,781	\$22,900,532	\$24,304,526	66%	4%	6%
Student Instructional Support	\$1,195,381	\$2,923,074	\$3,650,596	\$3,979,767	233%	36%	9%
Overhead and Operational	\$5,203,936	\$7,942,446	\$7,549,365	\$8,013,947	54%	1%	6%
Nonoperational	\$3,634,276	\$7,163,645	\$6,893,559	\$6,388,544	76%	-11%	-7%
Grand Total	\$24,693,600	\$41,383,946	\$40,994,052	\$42,686,784	73%	3%	4%

FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
59.4%	56.4%	55.9%	56.9%
4.8%	7.1%	8.9%	9.3%
21.1%	19.2%	18.4%	18.8%
14.7%	17.3%	16.8%	15.0%

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.2%	63.5%	64.8%	66.3%